

August 2, 2019

Federal Communications Commission 445 12th Street SW Washington, DC 20554

Re: FCC Docket number: WC Docket 06-122

499 Filer ID: 830093

To whom it may concern:

We wish to appeal the decision by USAC to assess ACS Business Systems, Inc. a late filing sanction of \$3300. At the end of 2016, our last filing year, we contracted with a company called VoIP Innovations to supply us with VoIP lines and they charge us for the TRS fund, the FCC cost recovery fees and for USF fees. We believed that having them charge those fees meant that this eliminated our requirement to collect or report those fees. Because of this, we did not believe we were required to file the 499A.

The \$3300 late filing sanction is far beyond our ability to pay, as this represents more fees than we make on any of the VoIP services. Today, we filed all the necessary 499a forms, up until this date. That includes the 2017, 2018 and 2019 filings. Even using these numbers, we should still be considered de minimis, as VoIP represents an extremely small percentage of our revenue.

Please consider waiving the late fee.

Thank you for your consideration and time.

Sincerely,

John Hart ACS Business Systems, Inc.